

COLONIAL GAS COMPANY
CAPE COD DIVISION

~~SEASONAL COST OF GAS ADJUSTMENT CLAUSE~~

~~Section~~

Keyspan Energy Delivery New England
Cost of Gas Adjustment Clause

Section

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6.01 Purpose

The ~~Seasonal~~purpose of this Cost of Gas Adjustment Clause ("CGAC") ~~establishes the procedures that allow~~is to establish a procedure that allows Boston Gas Company, Essex Gas Company and Colonial Gas Company ("Company"), d/b/a Keyspan Energy Delivery New England (the "Company"), subject to the jurisdiction of the Department of Telecommunications and Energy (~~"Department"~~), ~~to adjust on a semi-annual~~

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
52 Second Ave, Waltham, MA

~~basis, the Company's (the "Department") to uniformly adjust, on a semiannual basis, its rates for firm gas sales, in order to recover the cost costs of gas supplies, along with any taxes applicable to those supplies, pipeline and storage capacity, certain the costs relating to of local production and storage, storage and other gas supply expenses incurred to procure and transport gas supplies, bad debt expense, and the costs of purchased gas working capital, and certain bad debt expenses to reflect the seasonal variation of gas costs. Further, the CGAC provides for the credit from all supplier refunds, the credit in the cost of gas, and to credit to core sales customers all supplier refunds; capacity credits from margins associated with capacity release, off system sales and the credit from non firm gas sales. These margins will be credited as follows. Seventy five (75) percent of each capacity off system sales and the lease of downstream assets; and all commodity release, off system sales and non firm gas sales margins, calculated separately, that exceed the prior year margins for each of capacity release, off system sales and non firm gas sales as of April 30 will be credited to the firm sales customers. One hundred (100) percent of capacity release, off system sales and non firm gas sales margins not in excess of or equal to the prior year margins for each of capacity release, off system sales and non firm gas sales margins as of April 30 will be credited to the firm sales customers.~~

~~6.02: Applicability credits from interruptible sales, noncore gas sales, and the assignment of Canadian gas supply contracts.~~

6.02 Applicability

This CGAC ~~is applicable to all firm gas sales made by the Company,~~ shall be applicable to the Company and all core sales made by the Company unless otherwise designated. ~~As stated in Section 6.11, the~~ The application of ~~these CGAC~~ the clause may, for good cause shown, be modified by the Department. See Section 6.12, "Other Rules."

6.03: Cost of Firm Gas Allowable for CGAC

All costs of firm gas including, but not limited to, commodity costs, taxes on commodity, demand charges, local production and storage costs, other gas supply expenses incurred to procure and transport supplies, and bad debt expense percent from the latest test year, gas used in Company operations, transportation fees, ~~and~~ costs associated with buyouts of existing contracts, and purchased gas working capital ~~costs~~ may be included in the CGAC. Any costs recovered through ~~the~~ application of ~~this the~~ CGAC shall be identified and explained fully in the ~~Company's~~ annual filing outlined in Section ~~6.09.6.11.~~

6.04: Effective Date of Gas Adjustment Factor

~~The date on which the Seasonal Gas Adjustment Factors ("GAFs") become effective will be the first day of each season as designated by the Company. Unless otherwise notified by the Department, the Company shall submit GAF filings as outlined in Section 6.09 at least 45 days before they are to take effect.~~

~~seasonal Gas Adjustment Factors ("GAF") become effective will be the first day of each season as designated by the Company. Unless otherwise notified by the Department, the Company shall submit GAF filings as outlined in Section 6.11 of this clause at least 45 days before they are to take~~

6.05: Definitions

~~The following terms shall be as defined in this section, unless the context requires otherwise:~~

- ~~(1) Peak Season is the consecutive months November to April, inclusive.~~
- ~~(2) Off Peak Season is the consecutive months May to October, inclusive.~~
- ~~(3) Base Gas Supply is the gas supply procured by the Company to serve the year round firm load level associated with the Off peak Season.~~
- ~~(4) Supplemental Gas Supply is the gas supply procured by the Company primarily to augment Base Gas Supplies in meeting firm load requirements during the peak season.~~
- ~~(5) Per Unit Supplemental Margin is the difference between the total (per unit commodity and demand) weighted average cost of supplemental gas supplies and the weighted average base gas commodity cost.~~
- ~~(6) Supplemental Gas Cost ("S") is the total cost of the supplemental gas supply.~~
- ~~(7) Effective Tax Rate is the combined effective state and federal income tax rates.~~
- ~~(8) Supplemental Margin Reallocation ("SM") is the portion of the Supplemental Gas Cost, derived by multiplying the Supplemental Gas Supply by the Per Unit Supplemental Margin.~~
- ~~(9) Cost of Debt ("CD") is the weighted cost of debt as approved by the Department in the Company's most recent base rate case.~~
- ~~(10) Cost of Equity ("CE") is the weighted cost of equity as approved by the Department in the Company's most recent base rate case.~~
- ~~(11) Inventory Finance Charge ("FC") is the total cost of financing gas inventories through a trust or other financing vehicle as billed in each Peak Season in anticipation of subsequent Off-Peak Season charges.~~
- ~~(12) Peak Volume ("P:Vol") is the forecasted peak season firm sales volumes in Cefs to which the GAF applies.~~

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- (13) ~~Total Volume ("T:Vol") is the forecasted firm sales volumes in Cefs for the combined peak season and off peak season, to which the GAF applies.~~
- (14) ~~Base Working Capital Requirement ("Breq") is the allowable working capital derived from the sendout of base gas supply.~~
- (15) ~~Supplemental Working Capital Requirement ("Sreq") is the allowable working capital derived from the sendout of supplemental gas supplies.~~
- (16) ~~Number of Days Lag is the period of time between the purchased gas expense and revenue lags, as approved by the Department from time to time, to be used in calculation of the working capital requirements.~~
- (17) ~~Base Commodity Cost ("BC") is the total commodity cost associated with the Base Gas Supply.~~
- (18) ~~Base Demand Charge ("D") is the total demand cost associated with the Base Gas Supply.~~
- (19) ~~Demand Charge Reallocation ("Dao") is the portion of the Base Demand Charge, derived by using a proportional responsibility allocator.~~
- (20) ~~Demand Charge Injection ("Din") is the portion of demand charges associated with storage injections and liquidations.~~
- (21) ~~Supplier refund ("R1" or "R2") is the per unit supplier refunds associated with refund program credits derived from Account 242.1 as described in Section 6.07.~~
- (22) ~~Base Gas Working Capital Allowance ("BWC") is the allowable working capital cost per unit collection rate derived from the Base Working Capital Requirement.~~
- (23) ~~Base Gas Working Capital Reconciliation Adjustment ("Rbw") is the balance in Account 175.60 as outlined in Section 6.08.~~
- (24) ~~Supplemental Gas Working Capital Allowance ("SWC") is the allowable working capital cost per unit collection rate derived from the Supplemental Working Capital Requirement.~~
- (25) ~~Supplemental Gas Working Capital Reconciliation Adjustment ("Rsw") is the balance in Account 175.70 as outlined in Section 6.08.~~
- (26) ~~Cost of Capital ("CC") is the weighted cost of capital as approved by the Department in the Company's most recent base rate case.~~
- (27) ~~Tax Adjusted Cost of Capital is the sum of (1) the Cost of Debt and (2) the Cost of Equity divided by one minus the Effective Tax Rate.~~

- ~~(28) — Base Reconciliation Adjustment (“Rb”) is the balance in Account 175.1, inclusive of the associated Account 175.1 interest, as outlined in Section 6.08.~~
- ~~(29) — Supplemental Reconciliation Adjustment (“Rs”) is the balance in Account 175.2, inclusive of the associated Account 175.2 interest, as outlined in Section 6.08.~~
- ~~(30) — Bad Debt Expense (“BD”) is the uncollectible expense attributed to the Company’s gas costs.~~
- ~~(31) — Bad Debt Expense Factor (“BDF”) is the allowable cost per unit collection rate derived from the Bad Debt Expense.~~
- ~~(32) — Bad Debt Expense Reconciliation Adjustment (“BDR”) is the balance in [ACCOUNT 175.93], inclusive of the associated [ACCOUNT 175.93] interest, as outlined in Section 6.08.~~
- ~~(33) — Bad Debt Expense Working Capital Requirement (“BDWCR”) is the allowable working capital derived from the Bad Debt Expense.~~
- ~~(34) — Bad Debt Expense Working Capital Allowance (“BDWC”) is the allowable working capital cost per unit collection rate derived from the Bad Debt Expense Working Capital Requirement.~~
- ~~(35) — Bad Debt Expense Working Capital Reconciliation Adjustment (“BDWCreq”) is the sum of the balance in [ACCOUNT 175.94] as outlined in Section 6.08.~~
- ~~(36) — Gas Acquisition Expense (“GAC”) is the costs incurred by the Company in its most recent test year to procure and transport gas supplies to the Company’s city gate as approved by the Department.~~
- ~~(37) — Non-Firm Revenue Margin (“M”) is any profits on non-firm transactions for the twelve-month period beginning on the effective date of the base GAF.~~
- ~~(38) — Non-Firm Revenue Margin Reallocation (“Mao”) is the portion of the Non-Firm Revenue Margin, derived by using a proportional responsibility allocator.~~
- ~~(39) — Non-Firm Gas Cost (“N”) is the gas cost assigned to non-firm sales as calculated by forecasting non-firm sales volumes and cost for the twelve-month period beginning on the effective date of the base GAF.~~
- ~~(40) — Non-Firm Gas Cost Reallocation (“Nao”) is the portion of the Non-Firm Gas Costs, derived by using a proportional responsibility allocator.~~
- ~~(41) — Base GAF is the per-unit charge, in \$/Ccf, as determined by the formula set forth in Section 6.06 herein. The Base GAF shall be calculated to the nearest hundredth of a cent per unit.~~

~~(42) Supplemental GAF is the per unit charge, in \$/Ccf, as determined by the formula set forth in Section 6.06 herein. The Supplemental GAF shall be calculated to the nearest hundredth of a cent per unit.~~

~~(43) Base Average Cost of Gas ("BACOG") is the Base GAF plus Supplier Refunds returned to Customers to be used as the convention for recognizing projected revenue toward base gas costs.~~

~~(44) Supplemental Average Cost of Gas ("SACOG") is the Supplemental GAF to be used as the convention for recognizing projected revenue towards supplemental gas costs.~~

~~6.06: Gas Adjustment Factor Formulas~~

~~The GAF's shall be computed on a semi-annual basis using forecasts of seasonal gas costs, carrying charges, sendout volumes and sales volumes. Forecasts will be based on either historical data or Company projections and will be weather-normalized. All projections will be documented in full with each filing.~~

~~The base and supplemental GAF formulas below form the basis for the calculation of the peak season and off-peak season GAFs. The base GAF as calculated at the beginning of each off-peak season shall serve as the off-peak GAF. The peak GAF shall be the base GAF, as calculated at the beginning of each season according to the following formula:~~

~~Base GAF Formula:~~

~~Base GAF =~~

$$\frac{BC + (D - Dao) + (S - SM) + Rb - (M - Mao) + GAC + BWC - (R1 + R2) + BDF}{T:Vol}$$

~~where:~~

$$\text{BWC} = \frac{(\text{Breq} * \text{CC}) - (\text{Breq} * \text{CD}) + (\text{Breq} * \text{CD}) - \text{Rbw}}{(1 - \text{TR})}$$
$$\text{T:Vol}$$

~~and:~~

$$\text{BReq} = (\text{BC} + (\text{D} - \text{Dao}) + (\text{S} - \text{SM}) + (\text{N} - \text{Nao}) + \text{GAC}) * (\text{DL}/365)$$

~~and:~~

$$\text{BDF} = \frac{\text{BD} + \text{BDR}}{\text{T:Vol}} + \text{BDWC}$$

~~and:~~

$$\text{BDWC} = \frac{\text{BDWCreq} * (\text{CD} + (\text{CE} / (1 - \text{TR}))) + \text{BDWCR}}{\text{T:Vol}}$$

~~and:~~

$$\text{BDWCreq} = \text{BD} * (\text{DL} / 365)$$

~~Supplemental GAF Formula: The supplemental GAF shall be calculated for the peak season according to the following formula:~~

$$\text{Supplemental GAF} = \frac{\text{SM} + \text{Dao} + \text{Din} + \text{FC} + \text{Rs} - \text{Mao} + \text{SWC}}{\text{P:Vol}}$$

~~where:~~

$$\text{SWC} = \frac{(\text{SReq} * \text{CC}) - (\text{SReq} * \text{CD}) + (\text{SReq} * \text{CD}) + \text{Rsw}}{(1 - \text{TR})}$$
$$\text{P:Vol}$$

~~and:~~

$$\text{Sreq} = (\text{SM} + \text{Dao} + \text{Din} + \text{Nao}) * (\text{DL}/365)$$

~~6.07: Gas Suppliers' Refunds - Account 242.1~~

~~Refunds from suppliers of gas and feedstocks are credited to Account 242.1, "Undistributed Gas Suppliers' Refunds." Transfers from this account will reflect as a credit in the semi-annual calculation of the base GAF to be calculated as follows:~~

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
52 Second Ave, Waltham, MA

~~Refund programs shall be initiated with each semi-annual GAF filing and shall remain in effect for a period of one year. The total dollars to be placed into a given refund program shall be the net of over/under returns from expired programs plus moneys received from suppliers since the previous program was initiated. Monies to be refunded through each program shall be distributed through the use of per-unit refund factors that will return, over the one-year period, the principal amount of the refund plus interest as calculated using the BankBoston's prime lending rate. The Company shall track and report on all Account 242.1 activities as specified in Section 6.09.~~

~~6.08: Reconciliation Adjustments~~

~~(1) Gas Costs~~

~~(a) Gas costs allowable per Base GAF Formula:~~

- ~~i. The Base Commodity Cost.~~
- ~~ii. The Base Demand Charge, less the Demand Charge Reallocation.~~
- ~~iii. The Supplemental Gas Cost less the Supplemental Margin Reallocation.~~
- ~~iv. The Base Account 175.1 interest charges.~~
- ~~v. The actual Non-Firm Revenue Margin less the Non-Firm Margin Reallocation.~~
- ~~vi. Gas Acquisition Expense.~~

~~(b) Account 175.1 shall contain the accumulated difference between the gas costs allowable per the base formula and the revenue collected through the operation of this rate schedule. Interest shall be calculated on the average monthly balance of this account using The BankBoston prime lending rate and shall then be added to each end-of-month balance.~~

~~(c) The Base Reconciliation Adjustment shall be taken as the Account 175.1 balance as of June 30th of each year.~~

~~(d) Gas Costs Allowable Per Supplemental Formula:~~

- ~~i. The Demand Charge Reallocation.~~
- ~~ii. The Supplemental Margin Reallocation.~~
- ~~iii. The Supplemental Account 175.2 interest charges.~~
- ~~iv. The actual Non-Firm Revenue Margin Reallocation.~~
- ~~v. Inventory Finance Charge.~~

~~(e) Account 175.2 shall contain the accumulated difference between the gas costs allowable per the supplemental formula and the revenue collected through the operation of this rate schedule. Interest shall be calculated on the average monthly balance of this account using The BankBoston prime lending rate and shall then be added to each end-of-month balance.~~

~~(f) The Supplemental Reconciliation Adjustment shall be taken as the Account 175.2 balance as of June 30th of each year.~~

~~(2) Bad Debt Expenses~~

~~(a) Bad debt expenses allowable per Base GAF formula:~~

~~Costs associated with uncollected gas costs, including any applicable taxes, incurred by the Company to serve firm load.~~

~~Account 175.93 interest charges.~~

~~(b) Account 175.93 shall contain the accumulated difference between the bad debt expense allowable per the base formula and the revenue collected through the operation of this rate schedule. Interest shall be calculated on the average monthly balance of this account using The BankBoston prime lending rate and shall then be added to each end-of-month balance.~~

~~(c) The Bad Debt Reconciliation Adjustment shall be taken as the Account 175.93 balance as of June 30th of each year.~~

~~(3) Working Capital Costs~~

~~(a) Working capital gas costs allowable per Base GAF Formula:~~

- ~~i. The Base Commodity Cost.~~
- ~~ii. The Base Demand Charge, less the Demand Charge Reallocation.~~
- ~~iii. The Supplemental Gas Cost less the Supplemental Margin Reallocation.~~
- ~~iv. Non-Firm Gas Cost less the Non-Firm Gas Cost Reallocation.~~

~~(b) Account 175.60 shall contain the accumulated difference between the Base Gas Working Capital Allowance and the revenue toward Base Gas Working Capital Allowance.~~

~~(c) The Base Gas Working Capital Reconciliation Adjustment shall be taken as the Account 175.60 balance as of June 30th of each year.~~

~~(d) Working Capital Gas Costs allowable per Supplemental GAF Formula:~~

- ~~i. The Demand Charge Reallocation.~~
- ~~ii. The Supplemental Reallocation.~~
- ~~iii. The Non-Firm Gas Cost Reallocation.~~

- ~~(e) Account 175.70 shall contain the accumulated difference between the Supplemental Gas Working Capital Allowance and the revenue toward Supplemental Working Capital Allowance.~~
- ~~(f) The Supplemental Gas Working Capital Reconciliation adjustment shall be taken as the Account 175.70 as of June 30th of each year.~~
- ~~(g) Working capital bad debt expenses allowable per Base GAF Formula:~~
- ~~i. Charges associated with bad debt incurred by the Company to serve firm load.~~
- ~~ii. Bad debt carrying charges.~~
- ~~(h) Account 175.94 shall contain the accumulated difference between the Bad Debt Working Capital Allowance and the revenue toward Bad Debt Working Capital Allowance.~~
- ~~(i) The Bad Debt Working Capital Reconciliation Adjustment shall be taken as the Account 175.94 balance as of June 30th of each year.~~

~~6.09: Information Required to be Filed With the Department~~

~~The Company will file a monthly report, which shall be submitted to the Department on the twentieth of each month, and a semi-annual GAF filing, which shall be submitted to the Department at least 45effect. To the extent that the Company files an interim GAF filing in accordance with the provisions of Section 6.12, the GAF will become effective on the first day of the next month as designated by the Company.~~

6.05 Definitions

The following terms shall be defined in this section, unless the context requires otherwise.

- (1) Peak Season for the Company is the winter heating season of November 1 through April 30.
- (2) Off-Peak Season for the Company is the summer season of May 1 through October 31.
- (3) Peak Commodity is, unless otherwise approved by the Department, the gas supplies procured by the Company to serve firm load in the Peak Season
- (4) Off-Peak Commodity is, unless otherwise approved by the Department, the gas supplies procured by the Company to serve firm load in the Off-Peak Season.
- (5) Peak Demand is, unless otherwise approved by the Department, the storage and transmission capacity procured by the Company to serve firm load in the Peak Season.
- (6) Off-Peak Demand is, unless otherwise approved by the Department, the storage and transmission capacity procured by the Company to serve firm load in the Off-Peak Season.
- (7) Local Production and Storage Costs include the costs of providing storage service from Company-owned storage (i.e., Liquefied Natural Gas ("LNG") and Liquefied Petroleum Gas ("LPG")) as determined in the Company's most recent base rate proceeding.

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
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- (8) Deliverability Percent is the percent of downstream production and storage service from Company-owned facilities (i.e., LNG and LPG) used for system deliverability as determined by the Department from time to time.
- (9) Other Gas Supply Expenses include the costs incurred by the Company in its most recent test year to procure and transport gas supplies to the Company's city gate.
- (10) Commodity Credits are the commodity cost of gas assigned to non-core sales to which the GAF is not applied. Non-core sales include sales made under interruptible contracts, and non-core contracts.
- (11) Inventory Finance Charges are as billed in each Peak Season for annual charges. The total shall represent an accumulation of the projected charges as calculated using the monthly average of financed inventory at the existing (or anticipated) financing rate through a trust or other financing vehicle.
- (12) Proportional Responsibility Allocator is the percentage allocator for peak period capacity charges as determined in the Company's most recent base rate proceeding for total firm sales load.
- (13) Purchased Gas Working Capital is the allowable working capital derived from peak and off-peak, demand and commodity related costs.
- (14) Number of Days Lag is the number of days lag to calculate the purchased gas working capital requirement as approved by the Department.
- (15) Tax Rate is the combined state and federal income tax rate.
- (16) Weighted Cost of Capital is the weighted cost of capital as set in the Company's most recent base rate proceeding.
- (17) Cost of Debt is the weighted cost of debt as set in the Company's most recent base rate proceeding.
- (18) Cost of Equity is the weighted cost of equity as set in the Company's most recent base rate proceeding.

- (19) Peak Period Reconciliation Date for the Company will be coincident to the next peak period GAF filing, 45 days prior to the next peak period effective date.
- (20) Off-Peak Period Reconciliation Date for the Company will be coincident to the next off-peak period GAF filing, 45 days prior to the next off-peak period effective date.
- (21) Maximum Daily Contract Quantity (MDCQ) is redetermined annually for each season. The calculation uses billing histories for the previous peak and off-peak seasons. The number of therms used in each billing period will be the sum of the highest daily uses for each month
- (22) Bad Debt Expense is the uncollectable expense attributed to the Company's gas costs.
- (23) Capacity Release Credit is the economic benefit derived from sales of upstream capacity that will be credited to firm sales customers. However, if the total annual capacity release credit exceeds a predetermined Threshold Level (as established in D.P.U. 93-141-A), then only 75 percent of capacity release credits earned in excess of this Threshold Level will be credited to firm sales customers.
- (24) Interruptible Sales Credit is the economic benefit derived from interruptible sales that will be credited to firm sales customers. However, if the total annual interruptible sales credit exceeds a predetermined Threshold Level (as established in D.P.U. 93-141-A), then only 75 percent of capacity release credits earned in excess of this Threshold Level will be credited to firm sales customers.
- (25) Other Capacity Credits are the economic benefit derived from non-firm transactions to which the GAF is not applied, including non-firm contracts, off-system sales, and sales for resale. Other Capacity Credits will be credited to firm sales customers as determined in the Company's most recent base-rate proceeding.
- (26) Threshold Level is the amount of Capacity Release Credits and Interruptible Sales Credits recorded over the 12-month historical period ending April 30 of each year.
- (27) Economic Benefit is the difference between the revenue and the marginal cost determined to service noncore customers.
- (28) Therm Conversion Factor is the factor used to convert therms to CCF.

6.06 Gas Adjustment Factor Formula:

Peak Formula:

The Peak GAF (excluding that applicable to G-44 and G-54 for Rate Tariffs M.D.T.E. Nos. 101-199) shall be comprised of a peak demand factor, a peak commodity factor, and a peak bad debt factor calculated at the beginning of the Peak Season according to the following formula:

$$\text{GAFp} = \text{DFp} + \text{CFp} + \text{BDFp}$$

The Peak GAF's applicable to G-44 and G-54 General Service for Rate Tariffs M.D.T.E. Nos. 101-199 shall be comprised of a peak demand factor to be applied to the customer's Maximum Daily Contract Quantity and a peak commodity factor, a peak capacity credit factor and an annual bad debt factor to be applied to the customer's monthly consumption, calculated at the beginning of the Peak Season according to the following formulae:

$$\text{GAF1} = \text{DFpci}$$

$$\text{GAF2} = \text{CFp} + \text{CCFp} + \text{BDF}$$

Peak Demand Factor (DFp) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 101-299

$$\text{DFp} = \frac{\text{Dp} - \text{CCp} + \text{RApd} - \text{RApcc} + \text{WCFpd} - \text{R1d} - \text{R2d}}{\text{P:Sales}}$$

and:

$$\text{Dp} = \frac{\text{Sum:PD} + (\text{PS} * \text{PSP}) + (\text{Sum:AD} * \text{PR})}{\text{P:Sales}}$$

and:

$$\text{CCp} = \frac{\text{Sum: CM} * \text{PR}}{\text{P:Sales}}$$

and:

$$\text{WCFpd} = \frac{(\text{WCApd} * \text{CC}) - (\text{WCApd} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCApd} * \text{CD}) + \text{WCRpd} + \text{WCRpcc}}{\text{P:Sales}}$$

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
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and:

$$\text{WCApd} = \text{Dp} * (\text{DL}/365)$$

Where:

Dp: Demand Charges allocated to the peak period as defined in Section 6.05.

CCp: Capacity Credits allocated to the peak period as defined in Section 6.05

RApd: Peak demand charge reconciliation adjustment - Account 175.20 balance, inclusive of the associated Account 175.20 interest, as outlined in section 6.08.

RApcc: Peak Capacity Credit Reconciliation Adjustment - Account 175.56 balance, inclusive of the associated Account 175.56 interest, as outlined in section 6.08.

P:Sales: Forecasted billed sales volumes associated with the peak period.

PD: Demand Charges billed to the Company for peak period capacity as defined in section 6.05

AD: Demand Charges billed to the Company for year round capacity as defined in section 6.05.

PS: Test year Local Production and Storage costs as defined in section 6.05.

PSP: Percent of Local Production and Storage costs not used for distribution system deliverability, as defined in section 6.05.

PR: Proportional Responsibility allocator as defined in section 6.05.

CM: Economic Benefit derived from non-core sales as defined in section 6.05.

WCFpd: Working Capital allowable per billed peak through put volume associated with demand charges allocated to the peak period as defined in Section 6.09.

WCApd: Demand charges allowable for working capital application as defined in section 6.09.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

CE: Weighted Cost of Equity as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRpd: Working Capital reconciliation adjustment associated with peak demand charges – (Account 142.20 balance) as outlined in section 6.09.

WCRpcc: Working Capital reconciliation adjustment associated with peak capacity credits – (Account 142.56 balance) as outlined in section 6.09.

DL: Number of Days Lag from the purchase of gas from suppliers to the payment by customers.

R1d, R2d Per unit supplier refunds from pipeline demand charges- The per-unit supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds". See section 6.07.

Peak Demand Factor (DFp_{iii-iv}) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 301-499

$$\text{DFp}_{\text{iii-iv}} = \text{DFp} * \text{TFp}$$

Where:

TFp Peak Therm to CCF conversion factor

Peak Demand Factor (DFp_{ci}) Formulae applicable to G-44 and G-54:

$$\text{DFp}_{\text{ci}} = \frac{\text{Dp} - \text{CCp} + \text{RApd} - \text{RApcc} + \text{WCFp}_{\text{dci}} - \text{R1d} - \text{R2d}}{\text{P:MDCQ}}$$

and:

$$\text{CCp} = \frac{\text{Sum: CM} * \text{PR}}$$

and:

$$\text{WCFp}_{\text{dci}} = \frac{(\text{WCApd} * \text{CC}) - (\text{WCApd} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCApd} * \text{CD}) + \text{WCRpd} + \text{WCRpcc}}{\text{P:MDCQ}}$$

Where:

Dp: Demand Charges allocated to the peak period as defined in Section 6.05 and as determined for DFp above.

CCp: Capacity Credits allocated to the peak period as defined in Section 6.05

PR: Proportional Responsibility Allocator as defined in section 6.05.

CM: Economic Benefit derived from non-core sales as defined in section 6.05.

WCApd: Working capital associated with peak demand as determined in the numerator of WCFpd above.

WCopd: Working capital associated with off-peak demand as determined in the numerator of WCFopd below.

RApd: Peak demand charge reconciliation adjustment - Account 175.20 balance, inclusive of the associated Account 175.20 interest, as outlined in section 6.08 and as determined for DFp above.

RApcc: Peak capacity credit reconciliation adjustment - Account 175.56 balance, inclusive of the associated Account 175.56 interest, as outlined in section 6.08 and as determined for DFp above.

WCFpdci: Working Capital allowable allocated to the peak period per billed peak MDCQ as defined in Section 6.09.

WCRpd: Working Capital reconciliation adjustment associated with peak demand charges - Account 142.20 balance as outlined in section 6.09.

WCRpcc: Working Capital reconciliation adjustment associated with peak capacity credits - Account 142.56 balance as outlined in section 6.09.

P:MDCQ: Maximum Daily Contract Quantity for the peak period as defined in Section 6.05.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

CE: Weighted Cost of Equity as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

R1d, R2d: Per unit supplier refunds from pipeline demand charges- The per-unit supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds". See section 6.07.

Issued - July 1, 2004

Effective Date - November 1, 2004

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Peak Commodity Factor (CF) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 101-299

$$\text{CFp} = \frac{\text{Cp} - \text{COMp} + \text{I} + \text{RApc} + \text{WCFpc} - \text{R1c} - \text{R2c}}{\text{P:Sales}}$$

and:

$$\text{Cp} = \text{Sum:PC} + \text{BOao} - \text{INJ} - \text{LIQ} + \text{OGSp}$$

and:

$$\text{BOao} = \text{BOop} - (\text{BOvol} * (\text{TPop}/\text{TPvolop}))$$

and:

$$\text{WCFpc} = \frac{(\text{WCApc} * \text{CC}) - (\text{WCApc} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCApc} * \text{CD}) + \text{WCRpc}}{\text{P:Sales}}$$

and:

$$\text{WCApc} = \text{Cp} * (\text{DL}/365)$$

Where:

Cp: Commodity Charges allocated to the peak period as defined in Section 6.05.

COMp: Commodity Credits allocated to the peak period as defined in Section 6.05.

I: Inventory Finance Charges as defined in Section 6.05.

RApc: Peak commodity charge reconciliation adjustment - Account 175.60 balance, inclusive of the associated Account 175.60 interest, as outlined in section 6.08.

P:Sales: Forecasted sales volumes associated with the peak period.

PC: Commodity charges assigned to the peak period as defined in section 6.05.

INJ: Injections into storage.

LIQ: Liquefaction into storage.

OGSp: Other gas supply expenses associated with the procurement and transportation of commodity supplies in the peak period as defined in section 6.05.

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
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BOao: LNG Boil-off allocation for the off-peak period.

BOop: LNG Boil-off charges for the off-peak period.

BOvol: LNG Boil-off volumes in the off-peak period

TPop: Total pipeline commodity charges for the off-peak period.

TPvolop: Total pipeline commodity volumes for the off-peak period.

WCFpc: Working Capital allowable per peak sales volume associated with commodity charges allocated to the peak period as defined in Section 6.09.

WCAPc: Commodity charges allowable for working capital application as defined in section 6.09.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRpc: Working Capital reconciliation adjustment associated with peak commodity charges - Account 142.2 balance as outlined in section 6.09.

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

R1c, R2c: Per unit supplier refunds from pipeline commodity charges- The per-unit supplier refunds associated with refund program credits derived from Account 242.2, "Undistributed Gas Suppliers' Refunds". See section 6.07.

Peak Commodity Factor (CFp_{iii-iv}) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 301-499

$$\text{CFp}_{\text{iii-iv}} = \text{CFp} * \text{TFp}$$

Where:

TFp Peak Therm to CCF conversion factor.

Peak Bad Debt Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 101-199

$$\text{BDFpi} = \text{BDpi} + \text{RApbi} + \text{WCFpbi}$$

Issued - July 1, 2004

Effective Date - November 1, 2004

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Pi: Sales

and:

$$\text{WCFpbi} = \frac{(\text{WCApbi} * \text{CC}) - (\text{WCApbi} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCApbi} * \text{CD}) + \text{WCRpbi}}{\text{Pi:Sales}}$$

and:

$$\text{WCApbi} = \text{BDpi} * (\text{DL}/365)$$

Where:

Bdpi: Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 101-199.

RApbi: Peak Bad Debt Expense reconciliation adjustment - Account 175.52 balance applicable to Rate Tariffs M.D.T.E. Nos. 101-199

Pi: Sales: Peak forecasted sales volumes for Rate Tariffs M.D.T.E. Nos. 101-199

WCFpbi: Working Capital allowable per peak sales volume associated with bad debt allocated to the peak period as defined in Section 6.09.

WCApbi: Peak Bad Debt allowable for working capital application as defined in section 6.10 applicable to Rate Tariffs M.D.T.E. Nos. 101-199.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRpbi: Working Capital reconciliation adjustment associated with peak bad debt - Account 142.52 balance as outlined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 101-199

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

Peak Bad Debt Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 201-299

$$\text{BDFpi} = 0$$

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
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Peak Bad Debt Formula: Applicable to Rate Tariffs 301-399

$$\text{BDF}_{\text{piii}} = \frac{\text{BD}_{\text{piii}} + \text{RA}_{\text{piii}} + \text{WCF}_{\text{piii}}}{\text{Piii: Sales}}$$

and:

$$\text{WCF}_{\text{piii}} = \frac{(\text{WCA}_{\text{piii}} * \text{CC}) - (\text{WCA}_{\text{piii}} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCA}_{\text{piii}} * \text{CD}) + \text{WCR}_{\text{piii}}}{\text{Piii: Sales}}$$

and:

$$\text{WCA}_{\text{piii}} = \text{BD}_{\text{piii}} * (\text{DL}/365)$$

Where:

BD_{piii}: Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 301-399.

RA_{piii}: Peak Bad Debt Expense reconciliation adjustment - Account 175.52 balance applicable to Rate Tariffs M.D.T.E. Nos. 301-399

Piii:Sales: Peak forecasted sales volumes for Rate Tariffs M.D.T.E. Nos. 301-399

WCF_{piii}: Working Capital allowable per peak sales volume associated with bad debt allocated to the peak period as defined in Section 6.09.

WCA_{piii}: Peak Bad Debt allowable for working capital application as defined in section 6.10 applicable to Rate Tariffs M.D.T.E. Nos. 301-399.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCR_{piii}: Working Capital reconciliation adjustment associated with peak bad debt - Account 142.52 balance as outlined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 301-399

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

Peak Bad Debt Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 401-499

$$\text{BDFpiv} = \frac{\text{BDpiv} + \text{RApbiv} + \text{WCFpbiv}}{\text{Piv: Sales}}$$

and:

$$\text{WCFpbiv} = \frac{(\text{WCApbiv} * \text{CC}) - (\text{WCApbiv} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCApbiv} * \text{CD}) + \text{WCRpbiv}}{\text{Piv:Sales}}$$

and:

$$\text{WCApbiv} = \text{BDpiv} * (\text{DL}/365)$$

Where:

BDpiv: Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

RApbiv Peak Bad Debt Expense reconciliation adjustment - Account 175.52 balance applicable to Rate Tariffs M.D.T.E. Nos. 401-499

Piv:Sales: Peak forecasted sales volumes for Rate Tariffs M.D.T.E. Nos. 401-499

WCFpbiv: Working Capital allowable per peak sales volume associated with bad debt allocated to the peak period as defined in Section 6.09.

WCApbiv: Peak Bad Debt allowable for working capital application as defined in section 6.10 applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRpbiv: Working Capital reconciliation adjustment associated with peak bad debt - Account 142.52 balance as outlined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 401-499

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

Issued - July 1, 2004

Effective Date - November 1, 2004

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Off-Peak GAF Formula:

The Off-Peak GAF (excluding that applicable to G-44 and G-54) shall be comprised of an off-peak demand factor, an off-peak commodity factor and an off peak bad debt factor calculated at the beginning of the Off-Peak Season according to the following formula:

$$\text{GAFop} = \text{DFop} + \text{Cfop} + \text{BDFop}$$

The Off-Peak GAFs applicable to G-44 and G-54 General Service shall be comprised of an off-peak demand factor to be applied to the customer's off-peak Maximum Daily Contract Quantity and an off-peak commodity factor calculated at the beginning of the Off-Peak Season according to the following formulae:

$$\text{GAF1op} = \text{Dfopci}$$

$$\text{GAF2op} = \text{CFop} + \text{CCFdop} + \text{BDFop}$$

Off-Peak Demand Factor (DFop) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 101-299

$$\text{DFop} = \frac{\text{Dop} - \text{CCop} + \text{RAopd} - \text{RAopcc} + \text{WCFopd} - \text{R1d} - \text{R2d}}{\text{OP:Sales}}$$

and:

$$\text{Dop} = \text{Sum: AD} * (1 - \text{PR})$$

and:

$$\text{CCop} = \text{Sum: CM} * (1 - \text{PR})$$

and:

$$\text{WCFopd} = \frac{(\text{WCAopd} * \text{CC}) - (\text{WCAopd} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCAopd} * \text{CD}) + \text{WCRopd} + \text{WCRopcc}}{\text{OP:Sales}}$$

and:

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$$\text{WCAopd} = \text{Dop} * (\text{DL}/365)$$

Where:

Dop: Demand charges allocated to the off-peak period as defined in section 6.05.

CCop: Capacity Credits allocated to the off peak period as defined in Section 6.05

PR: Proportional Responsibility Allocator as defined in section 6.05.

CM: Economic benefit derived from non-core sales as defined in section 6.05.

RAopd: Off-peak demand charge reconciliation adjustment - Account 175.40 balance, inclusive of the associated Account 175.40 interest, as outlined in section 6.08.

RAopcc: Off-peak capacity credit reconciliation adjustment - Account 175.58 balance, inclusive of the associated Account 175.58 interest, as outlined in section 6.08.

OP:Sales: Forecasted billed sales volumes associated with the off-peak period.

AD: Demand charges billed to the Company for year round capacity as defined in section 6.05.

WCFopd: Working Capital allowable per billed off-peak throughput associated with demand charges allocated to the off-peak period as defined in Section 6.09.

WCAopd: Demand charges allowable for working capital application as defined in section 6.09.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

CE: Weighted cost of equity as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRopd: Working Capital reconciliation adjustment associated with off-peak demand charges – (Account 142.40 balance) as outlined in section 6.09.

WCRopcc: Working Capital reconciliation adjustment associated with off-peak capacity credit – (Account 142.58 balance) as outlined in section 6.09.

WCAopd: Capacity Credit allowable for working capital application as defined in section 6.09.

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

R1d, R2d: Per unit supplier refunds from pipeline demand charges - The per-unit supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds." See section 6.07.

Off-Peak Demand Factor (DFopiii-iv) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 301-499

$$\text{DFopiii-iv} = \text{DFop} * \text{TFop}$$

Where:

TFop Off-Peak Therm to CCF conversion factor.

Off-Peak Demand Factor (DFopci) Formulae applicable to G-44 and G-54:

$$\text{DFopci} = \frac{\text{Dop} - \text{CCop} + \text{RAopd} - \text{RAopcc} + \text{WCFopdci} - \text{R1d} - \text{R2d}}{\text{OP:MDCQ}}$$

and:

$$\text{CCop} = \text{Sum: CM} * (1 - \text{PR})$$

and:

$$\text{WCFopdci} = \frac{(\text{WCAopd} * \text{CC}) - (\text{WCAopd} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCAopd} * \text{CD}) + \text{WCRopd} + \text{WCRopcc}}{\text{OP:MDCQ}}$$

Where:

Dop: Demand Charges allocated to the off-peak period as defined in Section 6.05 and as determined for DFop above.

CCop: Capacity Credits allocated to the off peak period as defined in Section 6.05

PR: Proportional Responsibility allocator as defined in section 6.05.

CM: Economic benefit derived from non-core sales as defined in section 6.05.

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- WCAopd: Working capital associated with off-peak demand as determined in the numerator of WCFopd above.
- RAopd: Off-Peak demand charge reconciliation adjustment - Account 175.20 balance, inclusive of the associated Account 175.40 interest, as outlined in section 6.08 and as determined for DFop above.
- RAopcc: Off-Peak capacity credit reconciliation adjustment - Account 175.58 balance, inclusive of the associated Account 175.58 interest, as outlined in section 6.08 and as determined for DFop above.
- CC: Weighted Cost of Capital as defined in section 6.05.
- CD: Weighted Cost of Debt as defined in section 6.05.
- CE: Weighted cost of equity as defined in section 6.05.
- TR: Combined Tax Rate as defined in section 6.05.
- WCRopd: Working Capital reconciliation adjustment associated with off-peak demand charges - Account 142.40 balance as outlined in section 6.09.
- WCRopcc: Working Capital reconciliation adjustment associated with off-peak capacity credit - Account 142.58 balance as outlined in section 6.09.
- WCFopdci: Working Capital allowable allocated to the off-peak period per billed peak MDCQ as defined in Section 6.09.
- OP:MDCQ: Maximum Daily Contract Quantity for the off-peak period as defined in Section 6.05.
- R1d, R2d: Per unit supplier refunds from pipeline demand charges - The per-unit supplier refunds associated with refund program credits derived from Account 242.1, "Undistributed Gas Suppliers' Refunds." See section 6.07.

Off-Peak Commodity Factor (CFop) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 101-299

$$\text{CFop} = \frac{\text{Cop} - \text{COMop} + \text{RAopc} + \text{WCFopc} - \text{R1c} - \text{R2c}}{\text{OP:Sales}}$$

and:

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Cop = Sum: OPC - BOao - INJ - LIQ + OGSop

and:

BOao = BOop - (BOvol * (TPop/TPvolop))

and:

WCFopc = $\frac{(WCAopc * CC) - (WCAopc * CD)}{(1 - TR)}$ + $\frac{(WCAopc * CD) + WCRopc}{OP:Sales}$

and:

WCAopc = Cop * (DL/365)

Where:

Cop: Commodity Charges billed to the off-peak period as defined in Section 6.05.

COMop: Commodity Credits allocated to the off-peak period as defined in Section 6.05.

RAopc: Off peak commodity charge reconciliation adjustment - Account 175.80 balance, inclusive of the associated Account 175.80 interest, as outlined in section 6.08.

OP:Sales: Forecasted sales volumes associated with the off-peak period.

OPC: Commodity charges assigned to the off-peak period as defined in section 6.05.

BOao: LNG Boil-off allocation for the off-peak period.

BOop: LNG Boil-off charges for the off-peak period.

BOvol: LNG Boil-off volumes in the off-peak period

INJ: Injections into storage.

LIQ: Liquefaction into storage.

OGSop: Other gas supply expenses associated with the procurement of commodity supplies in the off-peak as defined in section 6.05.

TPop: Total pipeline commodity purchase charges for the off-peak period.

TPvolop: Total pipeline purchase volumes for the off-peak period.

WCFopc: Working Capital allowable per off-peak sales volume associated with commodity charges allocated to the off-peak period as defined in Section 6.09.

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WCAopc: Commodity charges allowable for working capital application as defined in section 6.09.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRopc: Working Capital reconciliation adjustment associated with off-peak commodity charges - Account 142.2 balance as outlined in section 6.09.

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

R1c, R2c: Per unit supplier refunds from pipeline commodity charges- The per-unit supplier refunds associated with refund program credits derived from Account 242.2, "Undistributed Gas Suppliers' Refunds." See section 6.07.

Off-Peak Commodity Factor (CFopiii-iv) Formula: Applicable to Rate Tariffs M.D.T.E. Nos. 301-499

$$CFopiii-iv = CFop * TFop$$

Where:

TFop Off-Peak Therm to CCF conversion factor.

Off Peak Bad Debt Formula: Applicable to Rate Tariff M.D.T.E Nos. 101-199

$$BDFopi = \frac{BDopi + RAopbi + WCFopbi}{OPi: Sales}$$

and:

$$WCFopbi = \frac{(WCAopbi * CC) - (WCAopi * CD)}{(1 - TR)} + \frac{(WCAopbi * CD) + WCRopbi}{OPi: Sales}$$

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and:

$$\text{WCAopbi} = \text{BDopi} * (\text{DL}/365)$$

Where:

BDopi: Off Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 101-199

RAopbi: Off Peak Bad Debt Expense reconciliation adjustment - Account 175.54 balance applicable to Rate Tariffs M.D.T.E. Nos. 101-199

OPI: Sales: Off Peak forecasted sales volumes applicable to Rate Tariffs M.D.T.E. Nos. 101-199

WCFopbi: Working Capital allowable per Off Peak sales volume associated with commodity charges allocated to the Off Peak period as defined in Section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 101-199.

WCAopbi Bad Debt allowable for working capital application as defined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 101-199

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRopbi Working Capital reconciliation adjustment associated with Off Peak bad debt -- Account 142.54 balance as outlined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 101-199.

DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

Off Peak Bad Debt Formula: Applicable to Rate Tariff M.D.T.E. Nos. 201-299

$$\text{BDFopii} = 0$$

Off Peak Bad Debt Formula: Applicable to Rate Tariff M.D.T.E. Nos. 301-399

$$\text{BDFopiii} = \frac{\text{BDopiii} + \text{RAopbiii} + \text{WCFopbiii}}{\text{OPiii: Sales}}$$

and:

$$\text{WCFopbiii} = \frac{(\text{WCAopbiii} * \text{CC}) - (\text{WCAopbiii} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCAopbiii} * \text{CD}) + \text{WCRopbiii}}{\text{OPiii:Sales}}$$

and:

$$\text{WCAopbiii} = \text{BDopiii} * (\text{DL}/365)$$

Where:

BDopiii: Off Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 301-399

RAopbiii: Off Peak Bad Debt Expense reconciliation adjustment - Account 175.54 balance applicable to Rate Tariffs M.D.T.E. Nos. 301-399

OPiii: Sales: Off Peak forecasted sales volumes applicable to Rate Tariffs M.D.T.E. Nos. 301-399

WCFopbiii: Working Capital allowable per Off Peak sales volume associated with commodity charges allocated to the Off Peak period as defined in Section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 301-399

WCAopbiii: Bad Debt allowable for working capital application as defined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 301-399

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

WCRopbiii: Working Capital reconciliation adjustment associated with Off Peak bad debt -- Account 142.54 balance as outlined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 301-399.

Issued - July 1, 2004

Effective Date - November 1, 2004

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DL: Number of days lag from the purchase of gas from suppliers to the payment by customers.

Off Peak Bad Debt Formula: Applicable to Rate Tariff 401-499

$$\text{BDFopiv} = \frac{\text{BDopiv} + \text{RAopbiv} + \text{WCFopbiv}}{\text{OPiv: Sales}}$$

and:

$$\text{WCFopbiv} = \frac{(\text{WCAopbiv} * \text{CC}) - (\text{WCAopbiv} * \text{CD})}{(1 - \text{TR})} + \frac{(\text{WCAopbiv} * \text{CD}) + \text{WCRopbiv}}{\text{OPiv: Sales}}$$

and:

$$\text{WCAopbiv} = \text{BDopiv} * (\text{DL}/365)$$

Where:

BDopiv: Off Peak Bad Debt Expense as defined in Section 6.05 applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

RAopbiv: Off Peak Bad Debt Expense reconciliation adjustment - Account 175.54 balance applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

OPiv: Sales: Off Peak forecasted sales volumes applicable to Rate Tariffs M.D.T.E. Nos. 401-499

WCFopbiv: Working Capital allowable per Off Peak sales volume associated with commodity charges allocated to the Off Peak period as defined in Section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

WCAopbiv: Bad Debt allowable for working capital application as defined in section 6.09 applicable to Rate Tariffs M.D.T.E. Nos. 401-499.

CC: Weighted Cost of Capital as defined in section 6.05.

CD: Weighted Cost of Debt as defined in section 6.05.

TR: Combined Tax Rate as defined in section 6.05.

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropolous, President
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WCropbiv: Working Capital reconciliation adjustment associated with Off Peak bad debt --
Account 142.54 balance as outlined in section 6.09 applicable to Rate Tariffs
M.D.T.E. Nos. 401-499.

DL: Number of days lag from the purchase of gas from suppliers to the payment by
customers.

6.07 Gas Suppliers' Refunds - Accounts 242.1 and 242.2

Refunds from suppliers of capacity are credited to account 242.1, "Undistributed
Purchased Capacity Refunds." Refunds from suppliers of gas and feed stocks are
credited to account 242.2, "Undistributed Gas Suppliers' Refunds." Refunds
associated with FERC Order 636 transition costs will not be credited to either 242
accounts, but will be credited directly to Account 175.46 - Transition Costs.
Transfers from accounts 242.1 and 242.2 will be reflected as a credit in the
semiannual calculation of the GAF to be calculated as follows:

Refund programs shall be initiated with each semiannual GAF filing and shall remain
in effect for a period of one year. The total dollars to be placed into a given refund
program shall be net of over/under-returns from expired programs plus moneys
received from suppliers since the previous program was initiated. Moneys to be
refunded through each program shall be segregated by demand and commodity
charges and distributed volumetrically, producing per-unit refund factors that will
return the principal amount with interest as calculated using the Fleet Bank, or its
successor, prime lending rate. The Company shall track and report all account 242.1
and account 242.2 activities as specified in Section 6.11.

6.08 Reconciliation Adjustments - Account 175

(1) The following definitions pertain to reconciliation adjustment calculations:

(a) Capacity Costs Allowable Per Peak Demand Formula shall be:

- i. Charges associated with upstream storage and transmission capacity
procured by the Company to serve firm load in the Peak Season (PD).
- ii. Charges associated with upstream storage and transmission capacity
procured by the Company to serve firm load year round and allocated to
the peak by applying the total firm proportional responsibility allocator
for the peak period from the Company's most recent base rate case (AD
* PR).

Issued - July 1, 2004

Effective Date - November 1, 2004

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- iii. Charges associated with local production and storage capacity in service to serve firm load in the Peak Season from the Company's most recent test year multiplied by the percentage allocated to sales storage service (PS * PSP).
 - iv. Account 175.20 - Peak demand, interest charges.
- (b) Gas Costs Allowable Per Peak Commodity Formula shall be:
 - i. Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the Peak Season, plus a reallocation of LNG boiloff costs from the Off-Peak Season, determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefaction into storage (Cp).
 - ii. Charges associated with other gas supply expenses incurred to procure and transport gas supplies to serve firm load in the Peak Season from the Company's most recent test year (OGS).
 - iii. Peak commodity credits allocated for gas costs sent out to serve non-core customers to which the CGAC does not apply, as defined in section 6.05 (COMp).
 - iv. Inventory finance charges (I).
 - v. Account 175.60 - Peak commodity, interest charges.
- (c) Capacity Costs Allowable Per Off-Peak Demand Formula shall be:
 - i. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load year round and allocated to the peak by applying the total firm proportional responsibility allocator for the peak period from the Company's most recent base rate case (AD * PR).
 - ii. Account 175.40 - Peak demand, interest charges.

(d) Gas Costs Allowable Per Off-Peak Commodity Formula shall be:

- i. Charges associated with gas supplies, including any applicable taxes, procured by the Company to serve firm load in the Off-Peak Season, less the reallocation of LNG boiloff costs determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefaction into storage (Cop).
- ii. Charges associated with other gas supply expenses incurred to procure and transport gas supplies to serve firm load in the Off-Peak Season from the Company's most recent test year (OGS).
- iii. Off-Peak commodity credits allocated for gas costs sent out to serve non-core customers to which the CGAC does not apply, as defined in section 6.05 (COMp).
- iv. Account 175.80 - Off-peak commodity, interest charges.

(e) Costs Allowable Per Peak Bad Debt Formula shall be:

- i. Costs associated with uncollected gas costs, including any applicable taxes, incurred by the Company to serve firm load in the Peak Season.
- ii. Account 175.52 - Peak Bad Debt, interest charges.

(f) Costs Allowable Per Off Peak Bad Debt Formula shall be:

- i. Costs associated with uncollected gas costs, including any applicable taxes, incurred by the Company to serve firm load in the Off-Peak Season.
- ii. Account 175.52 - Off Peak Bad Debt, interest charges.

(g) Credits Allowable Per Peak Capacity Credit Formula shall be:

- i. Credits associated with the economic benefits derived from the noncore sale of gas refunded to core customers by the Company in the Peak Season.
- ii. Account 175.56 - Peak Capacity Credits, interest charges.

- (h) Credits Allowable Per Off Peak Capacity Credit Formula shall be:
 - i. Credits associated with the economic benefits derived from the noncore sale of gas refunded to core customers by the Company in the Peak Season.
 - ii Account 175.58 - Off Peak Capacity Credits, interest charges.
- (i) WACOD (Weighted Average Cost of Demand) equals the demand factor for each season (DFp and DFop) as computed in section 6.06. This figure is used as the convention for recognizing revenues toward each season's demand costs.
- (j) WACCOG (Weighted Average Commodity Cost of Gas) equals the commodity factor for each season as computed in section 6.06. This figure is used as the convention for recognizing revenues toward each season's commodity costs.
- (k) MDCQ demand equals the demand factor for G-44 and G-54 each season (DFpci and DFopci) as computed in section 6.06. This figure is used as the convention for recognizing revenues from G-44 and G-54 toward each season's demand costs.

(2) Calculation of the Reconciliation Adjustments

Account 175 contains the accumulated difference between gas cost revenues and the actual monthly gas costs incurred by the Company. The Company shall separate Account 175 into peak demand (Account 175.20), peak commodity (Account 175.60), off-peak demand (Account 175.40), off-peak commodity (Account 175.80), peak bad debt (Account 175.52), off peak bad debt (Account 175.54), peak capacity credit (Account 175.56) and off peak capacity credit (Account 175.56). Account 175.20 shall contain the accumulated difference between revenues toward capacity costs as calculated by multiplying the peak WACOD times monthly firm through put volumes (excluding G-44 and G-54) summed with the peak MDCQ demand for G-44 and G-54 times the MDCQ each month and capacity costs allowable per peak demand formula. Account 175.60 shall contain the accumulated difference between revenues toward gas costs as calculated by multiplying the peak WACCOG times monthly firm sales volumes and gas costs allowed per peak commodity formula. Account 175.40 shall contain the accumulated difference between revenues toward capacity costs as calculated by multiplying the off-peak WACOD times monthly firm through put volumes (excluding G-44 and G-54) summed with the off-peak MDCQ demand for G-44 and G-54 times the

MDCQ each month throughput volumes and capacity costs allowable per off-peak demand formula. Account 175.80 shall contain the accumulated difference between revenues toward gas costs as calculated by multiplying the off-peak WACCOG times monthly firm sales volumes and gas costs allowed per off-peak commodity formula.

Account 175.52 shall contain the accumulated difference between revenues toward bad debt as calculated by multiplying the peak bad debt factor times monthly firm sales volumes and bad debt allowed per peak bad debt formula. Account 175.54 shall contain the accumulated difference between revenues toward bad debt as calculated by multiplying the off peak bad debt factor times monthly firm sales volumes and bad debt allowed per off peak bad debt formula.

The peak demand reconciliation adjustment (RApd - as defined in Section 6.06) shall be determined for use in the peak GAF calculations incorporating the peak demand account (175.20) balance as of the peak reconciliation date as designated by the Company. The peak commodity reconciliation adjustment (RApc - as defined in Section 6.06) shall be determined for use in the peak GAF calculations incorporating the peak commodity account (175.60) balance as of the peak reconciliation date as designated by the Company. The off-peak demand reconciliation adjustment (RAopd - as defined in Section 6.06) shall be determined for use in the off-peak GAF calculations incorporating the off-peak demand account (175.40) balance as of the off-peak reconciliation date as designated by the Company. The off-peak commodity reconciliation adjustment (RAopc - as defined in Section 6.06) shall be determined for use in the off-peak GAF calculations incorporating the off-peak commodity account (175.80) balance as of the off-peak reconciliation date as designated by the Company.

The peak bad debt reconciliation adjustment (RApb - as defined in Section 6.06) shall be determined for use in the peak GAF calculations incorporating the peak bad debt account (175.52) balance as of the peak reconciliation date as designated by the Company. The off-peak bad debt reconciliation adjustment (RAopb - as defined in Section 6.06) shall be determined for use in the off-peak GAF calculations incorporating the off-peak bad debt account (175.54) balance as of the off-peak reconciliation date as designated by the Company. The peak capacity reconciliation adjustment (RApcc - as defined in Section 6.06) shall be determined for use in the peak GAF calculations incorporating the peak capacity credit account (175.56) balance as of the peak reconciliation date as designated by the Company. The off-peak capacity reconciliation adjustment (RAopcc - as defined in Section 6.06) shall be determined for use in the off-peak GAF calculations

incorporating the off-peak capacity account (175.58) balance as of the off-peak reconciliation date as designated by the Company.

6.09 Reconciliation Adjustments - Account 142 Working Capital

(1) The following definitions pertain to reconciliation adjustment calculations:

(a) Working Capital Gas Costs Allowable Per Peak Demand Formula shall be:

- i. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in the Peak Season (PD).
- ii. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load year round and allocated to the peak by applying the total firm proportional responsibility allocator for the peak period from the Company's most recent base rate case (AD * PR).
- iii. Charges associated with local production and storage capacity in service to serve firm load in the Peak Season from the Company's most recent test year times the percent allocated to sales storage service (PS * PSP).
- iv. Account 142.20 interest charges.

(b) Working Capital Gas Costs Allowable Per Peak Commodity Formula shall be:

- i. Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the Peak Season, plus a reallocation of LNG boiloff costs from the Off-Peak Season, determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefaction into storage (Cp).
- ii. Charges associated with other gas supply expenses incurred to procure and transport gas supplies to serve firm load in the Peak Season from the Company's most recent test year (S).
- iii. Account 142.60 interest charges.

(c) Working Capital Gas Costs Allowable Per Off-Peak Demand Formula shall be:

- i. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load year round and allocated to the off-peak by applying the total firm proportional responsibility allocator for the off-peak period from the Company's most recent base rate case (Dop).
- ii. Account 142.40 interest charges.

(d) Working Capital Gas Costs Allowable Per Off-Peak Commodity Formula shall be:

- i. Charges associated with gas supplies, including any applicable taxes, procured by the Company to serve firm load in the Off-Peak Season, less the reallocation of LNG boiloff costs determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefaction into storage (Cop).
- ii. Charges associated with other gas supply expenses incurred to procure and transport gas supplies to serve firm load in the Off-Peak Season from the Company's most recent test year (OGS).
- iii. Account 142.80 interest charges.

(e) Working Capital Gas Costs Allowable Per Peak Bad Debt Formula shall be:

- i. Charges associated with bad debt incurred by the Company to serve firm load in the peak period.
- ii. Account 142.52 interest charges.

(f) Working Capital Gas Costs Allowable Per Off Peak Bad Debt Formula shall be:

- i. Charges associated with bad debt incurred by the Company to serve firm load in the off peak period.
- ii. Account 142.54 interest charges.

- (g) Working Capital Allowable Per Peak Capacity Credit Formula shall be:
- i. Charges associated with capacity credits refunded by the Company to serve firm load in the peak period.
 - ii. Account 142.56 interest charges.
- (h) Working Capital Allowable Per Off Peak Capacity Credit Formula shall be:
- i. Charges associated with capacity credits refunded by the Company to serve firm load in the off peak period.
 - ii. Account 142.58 interest charges.
- (2) The peak and off-peak, demand, commodity, and bad debt cost working capital requirements shall be calculated by applying the Company's days lag divided by 365 days to the working capital costs allowable per each formula (a), (b), (c), (d), (e), (f), (g), and (h).
- (3) The peak and off-peak demand, commodity, bad debt and working capital allowances shall each be calculated by applying the Company's weighted cost of capital requirement to calculate the respective returns on working capital. The interest portion of each working capital allowance is calculated by multiplying each working capital requirement by the weighted cost of debt. This portion is tax deductible. The return on each working capital less the interest portion of each working capital is then divided by one minus the tax rate. This figure plus the interest calculated above equals the working capital allowance for each.
- (4) Calculation of the Reconciliation Adjustments
- Accounts 142.20, 142.40, 142.60, 142.80, 142.52, 142.54, 142.56, and 142.58, contain the accumulated difference between working capital allowance revenues and the actual monthly working capital allowance costs as calculated from actual monthly costs for the Company. The components of the Company's purchased gas days lag shall be recalculated each season based upon actual CGAC seasonal data. This recalculated days lag will be used in the calculation of the working capital allowance revenues. Each Account 142 shall contain the accumulated difference between revenues toward the working capital allowance and the working capital allowance.

A peak demand working capital reconciliation adjustment (WCRpd - as defined in Section 6.06) shall be determined for use in the peak demand factor calculations

incorporating the peak demand working capital account (142.20) balance as of the peak reconciliation date designated by the Company. A peak commodity working capital reconciliation adjustment (WCRpc - as defined in Section 6.06) shall be determined for use in the peak commodity factor calculations incorporating the peak commodity working capital account (142.60) balance as of the peak reconciliation date designated by the Company. An off-peak demand working capital reconciliation adjustment (WCRopd - as defined in Section 6.06) shall be determined for use in the off-peak demand factor calculations incorporating the off-peak demand working capital account (142.40) balance as of the off-peak reconciliation date designated by the Company. An off-peak commodity working capital reconciliation adjustment (WCRopc - as defined in Section 6.06) shall be determined for use in the off-peak commodity working capital account (142.80) balance as of the off-peak reconciliation date designated by the Company.

A peak bad debt working capital reconciliation adjustment (WCRpb - as defined in Section 6.06) shall be determined for use in the peak bad debt factor calculations incorporating the peak bad debt working capital account (142.52) balance as of the peak reconciliation date designated by the Company. An off-peak bad debt working capital reconciliation adjustment (WCRopb - as defined in Section 6.06) shall be determined for use in the off-peak bad debt factor calculations incorporating the off-peak bad debt working capital account (142.54) balance as of the off-peak reconciliation date designated by the Company. A peak capacity credit working capital reconciliation adjustment (WCRpcc - as defined in Section 6.06) shall be determined for use in the peak capacity credit factor calculations incorporating the peak capacity credit working capital account (142.56) balance as of the peak reconciliation date designated by the Company. An off-peak capacity credit working capital reconciliation adjustment (WCRopcc - as defined in Section 6.06) shall be determined for use in the off-peak capacity credit factor calculations incorporating the off-peak capacity working capital account (142.58) balance as of the off-peak reconciliation date designated by the Company.

6.10 Application of GAF to Bills

The Company will employ the GAFs as follows:

Issued - July 1, 2004

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- (1) For Sales Customers (excluding G-44 and G-54)- The Peak Season rates to customers shall be calculated by adding the peak demand factor, the peak commodity factor and the peak bad debt factor for each sector. The Off-Peak Season rates to customers shall be calculated by adding the off-peak demand factor, the off-peak commodity factor, and the off peak bad debt factor for each sector. The seasonal GAFs (\$/therm) for each sector shall be calculated to the nearest hundredth of a cent per unit and will be applied to each customer's monthly sales volumes.
- (2) For G-44 and G-54 General Service customers applicable to Rate Tariffs M.D.T.E. Nos. 101-199-The Peak Season demand factor will be applied monthly to each customer's peak Maximum Daily Contract Quantity. The Peak Season volumetric factor shall equal the peak commodity factor and the peak bad debt factor. The Off-Peak Season demand factor will be applied monthly to each customer's off-peak Maximum Daily Contract Quantity. The Off-Peak Season volumetric factor shall equal the off-peak commodity factor and the off peak bad debt factor. The volumetric factor will be applied to each customer's monthly sales volumes. The seasonal GAFs (\$/therm) shall be calculated to the nearest hundredth of a cent per unit.

6.11 Information Required to be Filed with the Department

Information pertaining to the cost of gas adjustment shall be filed with the Department in accordance with the standardized forms approved by the Department. Required filings include a monthly report which shall be submitted to the Department on the twentieth of each month, and a semiannual GAF filing which shall be submitted to the Department at least 45 days before the date on which a new GAF is to be effective, and an annual RAC filing which shall be submitted to the Department at least 90 days before the date on which the new GAF is to be effective.

~~Additionally, the Company shall file with the Department a complete list by (sub)account of all gas costs claimed as recoverable through the CGAC over the previous year, as included in the annual reconciliation. This information shall be submitted with each peak season~~Additionally, the Company shall file with the Department a complete list by (sub)account of all gas costs claimed as recoverable through the CGAC over the previous season, as included in the seasonal reconciliation. This information shall be submitted with each seasonal GAF filing, along with complete documentation of the reconciliation adjustment calculations.

~~6.10: Gas Supply Service Credits~~

Issued - July 1, 2004

Effective Date - November 1, 2004

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~~Any revenue billed by the Company for gas supply services other than Default Service shall be credited to the total allowable gas costs prior to the calculation of the GAF's.~~

6.12 ~~6.11:~~ **Other Rules**

(1) The Department may where appropriate, on petition or on its own motion, grant an exception from the provisions of the applicable regulations and this rate schedule, these regulations, upon such terms that it may determine to be in the public interest.

~~(2) At any time, the Department may require the Company to file, or the Company may~~ (2) The Company may, at any time, file with the Department, an amended GAF. Said An amended GAF filing must be submitted at least ten (10) days before the proposed effective date of the amended GAF, 10 days before the first billing cycle of the month in which it is proposed to take effect.

~~(3)~~ The Department may at any time require the Company to file an amended GAF.

~~(3)(4)~~ The operation of this rate schedule the CGAC is subject to all powers of suspension and investigation vested in the Department by Chapter 164 of the General Laws of the Commonwealth of Massachusetts, G.L. c. 164.

~~(4) The operation of this rate schedule shall be modified in accordance with applicable regulations to include the dollar amount of any reconciling adjustments computed under the Company's superseded Seasonal Cost of Gas Adjustment Clause.~~

DATE ISSUED: September 16, 1998

EFFECTIVE DATE: November 1, 1998

Issued by F.L. Putnam III, President

Issued - July 1, 2004

Effective Date - November 1, 2004

Issued by N. Stavropoulos, President
52 Second Ave, Waltham, MA

~~40 Market Street, Lowell, MA(5)~~ Pursuant to the Department's directives in Cost of Gas Adjustment Clause, D.T.E. 01-49-A (October 9, 2001), the Company will file an amended GAF when it is determined that the projected deferred gas cost balance at the end of the season exceeds the projected gas costs by five percent.

6.13 Customer Notification

The Company will notify customers in simple terms of changes to the GAF, including the nature of the change and the manner in which the GAF is applied to the bill. In the absence of a standard format, the Company will submit this notice for approval at the time of each GAF filing. Upon approval by the Department, the Company must immediately distribute these notices to all of its customers either through direct mail or with its bills.

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Effective Date - November 1, 2004

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AMENDMENTS TO
UNIFORM SYSTEM OF ACCOUNTS FOR GAS COMPANIES

175.20 Peak Demand Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak demand gas revenues and peak demand gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.60 Peak Commodity Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak commodity gas revenues and peak commodity gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.40 Off-Peak Demand Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off-peak demand gas revenues and off-peak demand gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.80 Off-Peak Commodity Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off-peak commodity gas revenues and off-peak commodity gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.52 Peak Bad Debt Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak bad debt revenues and peak bad debt costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.54 Off Peak Bad Debt Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off peak bad debt revenues and off peak bad debt costs. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

175.56 Peak Capacity Credit Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak capacity credits refunds and peak capacity credits allowed. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

Issued - July 1, 2004

Effective Date - November 1, 2004

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175.58 Off Peak Capacity Credit Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off peak capacity credits refunds and off peak capacity credits allowed. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.09.

142.20 Peak Demand Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak demand gas working capital allowance revenues and peak demand gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.60 Peak Commodity Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak commodity gas working capital allowance revenues and peak commodity gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.40 Off-Peak Demand Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off-peak demand gas working capital allowance revenues and off-peak demand gas working capital allowance. Entries to this account shall be determined as outlined in the Standard Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.80 Off-Peak Commodity Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off-peak commodity gas working capital allowance revenues and off-peak commodity gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.52 Peak Bad Debt Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak bad debt working capital allowance revenues and peak bad debt working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

Issued - July 1, 2004

Effective Date - November 1, 2004

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142.54 Off Peak Bad Debt Gas Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off peak bad debt working capital allowance revenues and off peak bad debt working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.56 Peak Capacity Credit Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between peak capacity credit working capital allowance refunded and peak capacity credit working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

142.58 Off Peak Capacity Credit Working Capital Allowance Reconciliation Adjustment for CGAC

This account shall be used to record the cumulative difference between off peak capacity credit working capital allowance refunded and off peak capacity credit working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.10.

242.10 Undistributed Capacity Suppliers' Refunds

This account will be used to record the refunds from suppliers of pipeline capacity. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.07.

242.20 Undistributed Gas Suppliers' Refunds

This account will be used to record the refunds from suppliers of gas and feed stocks. Entries to this account shall be determined as outlined in the Cost of Gas Adjustment Clause, 220 C.M.R. 6.07.